

**REMARKS**

Claims 1 - 3 and 5 - 9 have been canceled without prejudice or disclaimer. In particular, claims 3, 5-7 and 9 have been are canceled for being directed to a non-elected invention as set forth in the Office Action of March 22, 2004. Claims 4 and 10 have been amended. New claims 11 and 12 have been added. Accordingly, claims 4 and 10-12 are currently pending.

**Priority**

Applicants appreciate the Examiner's acknowledgment of the claim for priority and receipt of the priority document.

**Claim Objections**

Claim 10 has been amended to overcome the Examiner's objection.

**35 U.S.C. §112**

Applicants have amended claims 4 and 10 to overcome the rejection under 35 USC §112, second paragraph. In particular, each claim has been amended to clarify that the ferromagnetic

film has first and second regions that are defined by the thickness of the film from the initial layer. The initial layer is the layer formed in the electroplating of the ferromagnetic film. For example, the initial layer has a thickness of 0.2 $\mu$ m (see page 14, line 7 of the specification). Fig. 8 shows the Ni in the film composition (wt.%) in relation to film thickness, according to the present invention and in comparison with a conventional product. The accuracy of the content of the Ni in the film composition is expressed in relation to the total wt. % of Ni in the composition, and is supported by the specification at page 8, lines 5-11, for example.

35 U.S.C. §102 and §103

Claims 1, 4 and 10 stand rejected under 35 U.S.C. §102 as being anticipated by Hoshi et al. This rejection is overcome by the amendments made to claims 4 and 10, which set forth that the first region of the ferromagnetic film, which exceeds a film thickness of 1.0  $\mu$ m from an initial formed layer, has a Ni content accuracy of  $\pm 0.1$  wt%; and the second region of the

ferromagnetic film, where a film thickness is 1.0  $\mu\text{m}$  or less from the initial formed layer, has a Ni content accuracy of  $\pm 0.3$  wt%. This relation is not disclosed or suggested by Hoshi et al, and therefore the rejection under 35 U.S.C. §102 should be withdrawn.

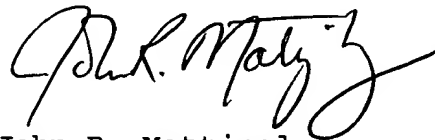
Claim 2 stands rejected under 35 U.S.C. §103 as being unpatentable over Hoshi et al in view of Ishiwata et al; and Claim 8 stands rejected under §103 as being unpatentable over Hoshi et al in view of Ishiwata et al. These rejections have been rendered moot in view of the cancellation of claims 2 and 8 without prejudice or disclaimer. The cancellation of these claims should not be interpreted as an acquiescence to the Examiner's rejection.

Claims 11 and 12 are dependent claims that set forth additional limitations of the claimed combination. Accordingly each of these claims should be allowed for depending from an allowable base claim.

Conclusion

In view of the foregoing amendments and remarks,  
Applicants contend that the above-identified application is  
now in condition for allowance. Accordingly, reconsideration  
and reexamination is requested.

Respectfully submitted,



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on August 20, 2004, by JRL Mattingly